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Attorneys for Kia Motors America, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MONTANA**

Kia Motors America, Inc. (“KMA”), by and through its attorneys, Crowley, Haughey, Hanson, Toole & Dietrich P.L.L.P., hereby files this Notice of Closing of Franchise Sale, pursuant to this Court’s Order of March 20, 2007, and states the following:

On or about January 26, 2007, the Debtor filed its Emergency Motion to Approve the Contract For the Sale of Assets Pursuant to U.S.C. §363 of the Bankruptcy Code and to Provide for Upset Bids Free and Clear of Liens, Claims and Encumbrances (the “Sale Motion”) pursuant to which the Debtor sought approval to enter into and carry out the terms of the provisions of an Asset Purchase Agreement dated December 29, 2006 (the “Contract”), by and between the Debtor and Rimrock Chrysler, Inc. (“Rimrock”), which included the Dealer Agreement by and between KMA and Debtor (the “Franchise Agreement”).

The undersigned was contacted by Clark Rice, attorney for Incredible Auto, and was informed that the sale to Rimrock closed today, March 26, 2007, at about 3:00 p.m. In order to finally approve the assignment of the Franchise Agreement to Rimrock, KMA must review certain assignment documents executed by Rimrock and Debtor, and if they are in order, execute the same and notify the State of Montana of the final assignment of the Franchise Agreement to Rimrock. The undersigned understands that the appropriate documentation is being sent this day to KMA via overnight delivery for it's review, and if acceptable, final approval. During this short time period, Debtor is still obligated to perform pursuant to the terms of the Franchise Agreement, and KMA would request that the Court refrain from converting this case to one under Chapter 7 of the Bankruptcy Code until KMA has finally approved the assignment and the State of Montana is notified of the transfer of the Franchise Agreement to Rimrock. KMA will file a notice with the Court indicating that it has granted final approval of the assignment of the Franchise Agreement and that the State of Montana has been notified of the same.

Dated this 26th day of March, 2007

CROWLEY, HAUGHEY, HANSON,
TOOLE & DIETRICH P.L.L.P.

/s/ Alan C. Bryan

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CERTIFICATE OF SERVICE

I hereby certify that on this 26th day of March, 2007, I served a true and correct copy of the foregoing, addressed as follows and by the method shown below:

Charles W. Hingle	<input type="checkbox"/>	U.S. Mail, postage prepaid
Shane P. Coleman	<input checked="" type="checkbox"/>	Electronic service
Jason S. Ritchie	<input type="checkbox"/>	Overnight Delivery
Holland & Hart LP		
401 North 31 st Street		
Suite 1500		
P.O. Box 639		
Billings, MT 59103-0639		
 William L. Needler	<input type="checkbox"/>	U.S. Mail, postage prepaid
P.O. Box 177	<input checked="" type="checkbox"/>	Electronic service
Fuller Building Suite H	<input type="checkbox"/>	Overnight Delivery
2 North Spruce Street		
Ogallala, NE 69153		
 Office of the U.S. Trustee	<input type="checkbox"/>	U.S. Mail, postage prepaid
U.S. Trustee's Office	<input checked="" type="checkbox"/>	Electronic service
Liberty Center Suite 204	<input type="checkbox"/>	Overnight Delivery
301 Central Avenue		
Great Falls, MT 59401		
 Bruce F. Fain	<input type="checkbox"/>	U.S. Mail, postage prepaid
Murphy Kirkpatrick & Fain, PLLP	<input checked="" type="checkbox"/>	Electronic service
208 North Broadway, Suite 208	<input type="checkbox"/>	Overnight Delivery
P.O. Box 429		
Billings, MT 59103-0429		
 Christopher P. Birkle	<input type="checkbox"/>	U.S. Mail, postage prepaid
Lovell Law Firm PC	<input checked="" type="checkbox"/>	Electronic service
175 North 27 th Street, Suite 1206	<input type="checkbox"/>	Overnight Delivery
P.O. Box 1415		
Billings, MT 59101		
 James A. Patten	<input type="checkbox"/>	U.S. Mail, postage prepaid
Patten Peterman Bekkedahl & Green PLLC	<input checked="" type="checkbox"/>	Electronic service
2817 2 nd Avenue North, Suite 300	<input type="checkbox"/>	Overnight Delivery
Billings, MT 59101		
 Doug James	<input type="checkbox"/>	U.S. Mail, postage prepaid
Moulton Bellingham Longo & Mather PC	<input checked="" type="checkbox"/>	Electronic service
27 North 27 th Street, Suite 1900	<input type="checkbox"/>	Overnight Delivery
P.O. Box 2559		
Billings, MT 59103-2559		

/s/ Alan C. Bryan
ALAN C. BRYAN